**Relief under the Income Tax Act for Industries in the Backward Areas**

*389. SHRI YALLA SESI BHUSHANA RAO: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that assessees who hold letters of intent for industrial licences for setting up industries in delisted backward areas are denied relief under the provisions of the revised Income Tax Act, 1986; and

(b) whether it is also a fact that if such relief is allowed to such assessees who complete the project within a stipulated period, it will help in speeding up project implementation?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) In view of the amendment to Section 80HH of the Income Tax Act, 1961 by the Taxation Laws (Amendment & Miscellaneous Provisions) Act, 1986, such industrial undertakings which did not begin to manufacture or produce articles before 10-9-1986 were denied the relief under the said section if the industrial unedrtaking was located in an area which did not fall within the list of 'backward areas' notified by the Central Government in its notification No. 7056 dated 19-12-1986.

(b) It is not correct to say that the allowance of relief under section 80HH of the Income Tax Act will help in speeding up of the implementation of projects in backward areas as this relief is available only after the industrial undertaking has been set up, begins to manufacture or produce articles and earns profit therefrom.

**Raids at the Premises of Income-Tax Officials**

*390. SHRI V. NARAYANASAMY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that raids were conducted at the residential premises of some income-tax officials during the last one year; and

(b) if so, how many officials were found holding wealth beyond their known source of income and what action Government have taken against them?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) Yes, Sir.

(b) During last one year, on conclusion of their investigation, the Central Bureau of Investigation (CBI) have launched prosecution against one officer for being in possession of disproportionate assets. Investigation by the C.B.I. in the case of other officials is in progress.

**Bombs Found near New Delhi Railway Station**

*391. SHRIMATI RENUKA CHOWDHURY:

SHRI MUKHTIAR SINGH MALIK:

Will the Minister of HOME AFFAIRS be pleased to state:

(a) whether some crude bombs were found near the New Delhi Railway Station on the 22nd February, 1988;

(b) whether a number of persons were injured as a result of blast of a crude bomb there;

(c) if so, what are the details thereof; and

(d) what are the details of the inquiry conducted into the incident?

THE MINISTER OF HOME AFFAIRS (SHRI BUTA SINGH): (a) to (d) Three crude bombs were picked up by one Shri Krishan Kumar from the railway track at platform No. 8